(b) *Measurements.*

448A-12 and 13. **43.** Work done otherwise than on a lump sum contract, and supplies made, by a contractor, should, unless impracticable, be measured (weighed or counted) before payment therefor is made. The details of the measurements made should be systematically recorded in a book, called the Measurement Book, which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.

The pages of the book should be machine-numbered, and no page may be torn out, nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible officer, *vide* Article 30, Civil Account Code, Volume I.

448A-14 and 15. **44.** A reference to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book and no contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book. The document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

III.—ADVANCES TO CONTRACTORS.

448A-39. **45.** Advances to contractors may be given in exceptional cases only when no other arrangements can be made for carrying on the work. An advance can be made only under the orders of competent authority (*see* Article 71 of the Forest Department Code) and security must be taken, if possible, for its summary recovery in the event of its not being adjusted by work done.

448A-39 and 40. **46.** The amount advanced should be charged in the cash book under "Forest Advances," the entry being supported by an acknowledgment by the payee in Form 11. When recovered (wholly or partially) from the contractor either by work done or in cash, the amount recovered should be credited in the cash book under "Forest Advances," the numbers and dates of the items in which the advances so recovered were originally charged being quoted in the entry on the debtor side. If the recovery is the value of work done, such value should simultaneously be charged *per contra* to the appropriate sub-head of accounts classification (Article 19) in the cash book, and the charge supported by a voucher (detailing the work done and the rates) which should be signed by the contractor in token of the correctness of the credit given in his ledger account (Article 67), and completed as a payment voucher in other respects (Articles 42 and 44).

C.—Book Transfers.

47. Payments to other departments for value of supplies received from, or service rendered by, them are regulated by the rules in Appendix 6, Civil Account Code, Volume I. Claims received should be